Attachment I –
FY23 Request for Approval

FY23 Request for Approval

Audit

Project Name	Fees	Description
Audit		
[redacted]		

FY23 Request for Approval

Audit-related

Project Name	Fees	Description
Audit-related		
[redacted]		

FY23 Request for Approval

Permitted Non-audit Services

Project Name	Fees	Description
Tax services		
[redacted]		

EY

FY23 Request for Approval

Permitted Non-audit Services

Project Name	Fees	Description
Tax services (continued)		
[redacted]		

FY23 Request for Approval

Permitted Non-audit Services

Project Name	Fees	Description
Tax services (continued)		
[redacted]		

EY

FY23 Request for Approval

Permitted Other Services

Project Name	Fees	Description
Other services		
[redacted]		

*Amount is subject to final scoping and agreement between management and EY.

EY

FY23 Request for Approval

Permitted Other Services

Project Name	Fees	Description
Other services (continued)		
[redacted]		

FY23 Request for Approval

Permitted Other Services

Project Name	Fees	Description
Other services (continued)		
[redacted]		

Attachment II –
Supplemental Information regarding Other EY Services

Google's Annual Media Rating Council Accreditation

Background

The Media Rating Council, Inc. ("MRC") is a not-for-profit quasi-regulatory association of 100+ companies, including TV networks, magazine publishers, national newspapers and agencies, that use audience and advertising metrics, such as TV ratings, ad impressions and clicks, to buy and sell ad space. The MRC has a voluntary accreditation process that requires a third party attestation engagement of any applicant organization that seeks the accreditation of their media measurement processes.

Internet advertising companies, such as Google, apply to the MRC for annual accreditation, and then the MRC engages an independent audit team of its choice to conduct a third-party reporting engagement under which the MRC is the engaging client and Google is the responsible party. The MRC has historically selected EY to conduct these engagements both at Google and at the majority of all other internet advertising companies seeking accreditation.

Nature of Services

As part of the examination process, EY opines on whether Google's advertising measurement processes across the platforms submitted to MRC for Accreditation comply with several sets of evaluation criteria (i.e., MRC Minimum Standards and viewable impression guidelines, IAB impression and click measurement guidelines, internal procedural manuals, and a description of methodology provided to the clients). The MRC uses EY's examination report as their principal element in determining the accreditation of Google.

Although the MRC is the entity that engages EY, Google is responsible for payment (EY invoices the MRC and in turn the MRC invoices Google). Accordingly, Google agrees to the scope, timing and the costs of the engagement to be performed before the MRC signs its engagement letter with EY. The annual cost of the engagement to Google is expected to be approximately $5.5 million.

The final reports are co-addressed to Google and to the MRC. Google is also responsible for signing a management representation letter for the examination.

The services performed by EY at Google are performed by a team led from Florida. None of the engagement team members engaged by the MRC provide any other services to Google.

Conclusion

Because EY is selected and engaged by the MRC, the service performed by EY for the MRC does not require pre-approval by the Audit Committee of Alphabet under PCAOB or SEC rules.

However, EY considers it appropriate to annually describe to Alphabet the nature of these services in advance of accepting appointment by the MRC in order to ensure that Alphabet has no objection to EY's appointment.

Attachment III – Required Communications – PCAOB Rules 3524 and 3525

Preapproval of non-audit services

EY's requested non-audit services are required to be evaluated in accordance with the SEC/PCAOB/IESBA independence considerations. PCAOB Rules 3524 and 3525 impose additional requirements for preapproval of any permissible tax service and services related to internal control over financial reporting.

We have assessed and evaluated each category of specific non-audit service submitted for preapproval and have determined that each is permissible under the SEC, PCAOB and other applicable independence rules. We believe that rendering the non-audit services, individually and in the aggregate, will have no effect on EY's independence. In reaching this conclusion, we considered the following:

- The services comply with the SEC's four fundamental principles of auditor independence. The services do not put us in a position of:
  - Creating a mutual or conflicting interest between EY and the Company
  - Auditing our own work
  - Acting as management or an employee of the Company

  Or

  - Acting as an advocate for the Company
- The services are not delineated as impermissible under the SEC rules in Regulation S-X (i.e., bookkeeping services, financial information system design and implementation services, appraisal/ valuation services, actuarial services, internal audit outsourcing services, management/employee functions, human resources, broker-dealer/investment advisor/investment banking services, legal services and expert services).
- All fees for proposed tax services are based on a percentage of our standard hourly rates (or are presented as fixed fees based on our hourly rates, estimates of the time required to perform the work or a unit-based fee). None of the fee arrangements are contingent or findings based. Any expenses, applicable taxes or other charges, if any, will be billed as incurred.
- We have evaluated the proportion of non-audit to audit service fees and the threat created by the level of audit fees and deem them to be at an acceptable level.
- Management is able to fulfill its responsibilities in relation to the proposed service and will make all management decisions and perform all management functions.
- For tax services:
  - The services are not expressly prohibited under PCAOB Rules 3522 or 3523.
  - With respect to tax services that involve tax planning or opining on transactions "initially recommended" by EY, EY will adhere to the requirements of PCAOB Rule 3522(b) that the proposed tax treatment is at least more likely than not to be allowable under applicable tax laws.
  - There are no side letters or other amendments to the engagement agreements, or any other agreement (whether oral, written or otherwise) between EY and the Company related to the tax services, or any compensation arrangement or other agreement, such as a referral agreement, a referral fee or fee-sharing arrangement between EY and any third party with respect to the promoting, marketing or recommending of a transaction covered by the tax services.

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EY exists to build a better working world, helping create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

About EY's Assurance Services

Our assurance services help our clients meet their reporting requirements by providing an objective and independent examination of the financial statements that are provided to investors and other stakeholders. Throughout the audit process, our teams provide a timely and constructive challenge to management on accounting and reporting matters and a robust and clear perspective to audit committees charged with oversight.

The quality of our audits starts with our 90,000 assurance professionals, who have the breadth of experience and ongoing professional development that come from auditing many of the world's leading companies.

For every client, we assemble the right multidisciplinary team with the sector knowledge and subject matter knowledge to address your specific issues. All teams use our Global Audit Methodology and latest audit tools to deliver consistent audits worldwide.